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December 22, 2004

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

FAX NUMBER: 703-872-9306

TOTAL PAGES : 16 (Including Fax Cover)

Applicants: Gurudas SAMANT, et al.

Serial No.: 10/030,198

Filed: August 19, 2002

For: METHOD AND DEVICE FOR THE CATALYTIC HANDLING OF SULFUR AND  
NITROGEN OXIDES CONTAINING SULFUR AND OXYGEN CONTAINING  
GASES

Art Unit: 1754

Examiner: Jonas N. Strickland

Attorney Docket No.: 103800-1 Samant 1287 -WCG

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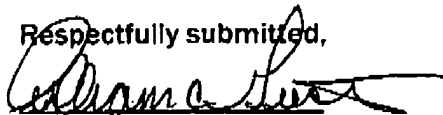
DEC 22 2004

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**Comments:** Attached are

1. Amendment under 37 CFR 1.111 (13 sheets)
2. Request for Extension of Time (2 sheets) **CHARGE DEPOSIT ACCOUNT \$120.00**

Respectfully submitted,



William C. Gerstenzang  
Reg. No. 27,552

VIA FACSIMILE NO.: 703-872-9306 (13 PAGES)

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SA.SMT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): Gurudas SAMANT, et al.  
Serial No. : 10/030,198  
Filed : 08/19/2002  
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Mail Stop Amendment  
Hon. Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

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AMENDMENT UNDER 37 C.F.R. 1.111

Sir:

In response to the Office Action dated August 25, 2004, in the above-identified patent application, the Examiner is respectfully requested to enter the following amendments and consider the following remarks.